

LEGAL ANALYSIS SYSTEMS

EXHIBIT A

Analyses of Claims Database (25.50 Hours; \$ 14,095.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson	6.10	\$800	4,880.00
Relles	19.40	\$475	9,215.00

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
04/28/10	Peterson	800.00	0.30	Telephone Swett re: discuss requirements for data and access to data.
05/11/10	Peterson	800.00	0.40	Telephone Relles re: discuss data availability and accessing claims data.
05/11/10	Relles	475.00	0.40	Telephone Peterson re: discuss data availability and accessing claims data.
05/11/10	Relles	475.00	3.40	Retrieve data from MLC web site and work on organizing the data for analysis.
05/12/10	Peterson	800.00	0.50	Telephone Swett re: discuss structure of case, discuss analysis plans for claims data, discuss data collection.
05/12/10	Peterson	800.00	2.30	Review claims data from debtor's site.
05/12/10	Relles	475.00	0.30	Telephone Susan Budd re: questions about the MLC data.
05/12/10	Relles	475.00	4.50	Organize MLC data for analysis.
05/13/10	Peterson	800.00	0.50	Telephone Relles to discuss newly acquired claims data, discuss initial analyses, and to review first results of analyses of data.
05/13/10	Peterson	800.00	1.70	Review debtor's claims data and current analyses.

05/13/10	Relles	475.00	0.50	Telephone Peterson to discuss newly acquired claims data, discuss initial analyses, and to review first results of analyses of data.
05/13/10	Relles	475.00	3.20	Develop summaries of MLC data to send to Swett and Finch (Caplin-Drysdale)
05/14/10	Relles	475.00	2.00	Work on analyzing bankruptcy claims from MLC files.
05/14/10	Relles	475.00	2.30	Update analysis files based on newer (05/31/09) MLC data.
05/16/10	Relles	475.00	1.20	Download and examine bankruptcy data in MLC files.
05/18/10	Peterson	800.00	0.20	Telephone Swett on current analyses of claims data.
05/18/10	Peterson	800.00	0.20	Telephone Swett on efforts to collect data claims values.
05/20/10	Relles	475.00	0.40	Respond to Swett's query regarding status of database.
05/20/10	Relles	475.00	1.20	Work on the analysis of MLC data.

Total Task Code .B 25.50

Alternative Claims Resolution (45.20 Hours; \$ 17,402.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson	4.80	\$800	3,840.00
Relles	.20	\$475	95.00
Ebener	40.20	\$335	13,467.00

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
04/30/10	Peterson	800.00	1.50	Meet with Ebener and Dahl to discuss methods for obtaining data on current values of asbestos claims.

04/30/10	Ebener	335.00	1.50	Meet with Peterson and Dahl to discuss methods for obtaining data on current values of asbestos claims.
05/12/10	Ebener	335.00	0.30	Telephone Peterson re: discuss data collection on current claims values and trends in claims values.
05/12/10	Ebener	335.00	1.00	Contact claims data coders to schedule operations.
05/12/10	Peterson	800.00	0.20	Review Ebener emails on the data collection process.
05/12/10	Peterson	800.00	0.30	Telephone Ebener re: discuss data collection on current claims values and trends in claims values.
05/13/10	Ebener	335.00	0.30	Telephone Peterson re: review procedures collecting data on current claims values and trends.
05/13/10	Ebener	335.00	0.50	Meet with Peterson re: report on inventory of sources available to collect information on current claims values.
05/13/10	Ebener	335.00	1.00	Email claims data coders regarding scope and timing of project.
05/13/10	Peterson	800.00	0.30	Telephone Ebener re: review coding procedures for collection data on current claims values and trends.
05/13/10	Peterson	800.00	0.50	Meet with Ebener re: report on inventory of sources available to collect information on current claims values.
05/14/10	Ebener	335.00	4.10	Review claims data coding specifications and draft updates of same.
05/17/10	Ebener	335.00	2.30	Prepare review draft of claims analysis and coding materials and distribute to Peterson and Relles for review.
05/18/10	Ebener	335.00	0.30	Telephone Peterson re: development and current status of data collection and forms for collecting claims data.
05/18/10	Ebener	335.00	1.00	revise and distribute final training materials to claims data coders.

05/18/10	Peterson	800.00	0.20	Telephone Relles re: processing claims data on current values of claims.
05/18/10	Peterson	800.00	0.30	Telephone Ebener re: development and current status of data collection and forms for collecting claims data.
05/18/10	Peterson	800.00	1.00	Review data collection forms, review instructions for determining current claims values, and email Ebener and Relles about these issues.
05/18/10	Relles	475.00	0.20	Telephone Peterson re: processing claims data on current values of claims.
05/19/10	Ebener	335.00	0.50	Send email to Relles regarding coding specifications.
05/19/10	Ebener	335.00	3.50	Meeting with coders to review coding procedures.
05/20/10	Ebener	335.00	1.20	Plan schedule for production review, review paradigmatic cases with coders.
05/20/10	Peterson	800.00	0.50	Review sample of claims for collecting data.
05/21/10	Ebener	335.00	1.60	Review paradigmatic cases with coders, resolve questions from coders.
05/24/10	Ebener	335.00	5.30	Checks coders' work, meet with coders, update documentation, resolve questions from coders.
05/25/10	Ebener	335.00	3.80	Meet with coders, review coded cases, resolve questions, plan data capture.
05/26/10	Ebener	335.00	4.00	Meet with Coder to review data checking procedures.
05/27/10	Ebener	335.00	4.00	Check coding and review and respond to coding questions.
05/28/10	Ebener	335.00	4.00	Revise coding documentation, review and resolve coding questions and prepare data capture file documentation.
Total Task Code .D		45.20		

Evaluate Proofs of Claims (1.40 Hours; \$ 892.50)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson	.70	\$800	560.00
Relles	.70	\$475	332.50

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
05/12/10	Peterson	800.00	0.20	Telephone Relles re: discuss bar date and data on bar date claims.
05/12/10	Relles	475.00	0.20	Telephone Peterson re: discuss bar date and data on bar date claims.
05/20/10	Peterson	800.00	0.50	Telephone Relles re: analyses of bar date data and comparison with data in debtor's claims data base.
05/20/10	Relles	475.00	0.50	Telephone Peterson re: analyses of bar date data and comparison with data in debtor's claims data base.

Total Task Code .F 1.40

Travel (11.00 Hours; \$ 1,842.50)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Ebener	11.00	\$167.50	1,842.50

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
05/23/10	Ebener	167.50	5.00	Non-working travel to training and quality control meeting with coders.
05/25/10	Ebener	167.50	6.00	Non-working travel to office from training and quality control meeting.

Total Task Code .I 11.00

Other Charges:

Travel Expenses (Ebener)	\$969.19
1. May 23 Mileage to airport (57@.585)	33.34
2. May 23 Air travel roundtrip	524.80
3. May 23 Taxi to hotel	20.00
4. May 23 Food	17.17
5. May 24 Hotel	124.33
6. May 25 Hotel	119.87
7. May 25 Airport Parking	52.65
8. May 25 Mileage from airport (57@.585)	33.34
9. May 25 Food	43.69
Total	\$969.19